

# Option Form for Bonus and/or Lump Sum Payments

For Rating Purposes Only

Choose either the deletion method or the apportion method, then provide the requested information in the appropriate columns.

## ☐ Deletion Method

In Column 3, list annual bonuses or other lump sum payments for service performed over a period of more than three months but reported in a single quarter. For rating purposes these bonuses or lump sum payments will be deleted entirely from the quarter(s) in which they were paid.

*When using the Deletion or Apportion Method, Columns 1, 2, and 3 **must** be completed.*

| (1) Enter the quarter ending dates for the quarters you had bonuses or lump sum payments.<br><br>Quarter Ending Date(s) | (2) List the total wages as reported on your quarterly contribution report for the quarter(s) listed in Column 1. | (3) For both methods, list the amount of bonuses & lump sum payments. If you checked the <b>Deletion Method</b> , this amount will be used to reduce your reported wages for the quarter listed in Column 1. If you checked the <b>Apportion Method</b> , see Column 4. |
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## ☐ Apportion Method

In Column 4, list the quarters that the annual bonuses or lump sum payments are to be apportioned among equally. Service for bonuses and lump sum payments must have been performed over a period of more than three months to be apportioned equally among the calendar quarters.

| (4) For the <b>Apportion Method</b> , list the quarters your bonuses or lump sum payments should be equally apportioned among.<br><br>Quarter Ending Date(s) | (5) Adjusted total quarterly wages after apportionment or deletion.<br><br>SHADED AREA FOR DEPARTMENTAL USE ONLY |
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Account No: \_\_\_\_\_ Account Name: \_\_\_\_\_

Date: \_\_\_\_\_ Contact Person: \_\_\_\_\_ Telephone Number: \_\_\_\_\_